I hereby certify that this correspondence is being Electronically Transmitted on the date noted below to:

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
April 23, 2009
Date of Deposit
Amir N. Penn (Reg. No. 40,767)
Name of applicant, assignee or Registered Representative

Signature
April 23, 2009
Date of Signature
April 23, 2009
Date of Signature

Our Case No. 9683-221

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Toshiyasu Yabe, et al.)
Serial No. 10/519,199) Examiner: Patel, Ashokkumar B.
Filing Date: December 17, 2004) Group Art Unit No. 2456
For: ELECTRONIC MAIL DELIVERY SYSTEM, MAIL SERVER, AND MAIL CLIENT) Confirmation: 4783

RESPONSE TO OFFICE ACTION MAILED DECEMBER 18, 2008

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In reply to the Office Action dated December 18, 2008 please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.